

**COSTA MESA SANITARY DISTRICT**

**Adopted Solid Budget Fiscal Year 04-05**

	<u>FUND</u>	<u>ACCT</u>	<u>PROG</u>		<u>%</u>	<u>BUDGET</u>	<u>TOTALS</u>
<b><u>REVENUES</u></b>							
<b>Taxes</b>							
	10	000000	3001	Secured Taxes	100%	83,650	
	10	000000	3002	Unsecured Taxes	100%	4,280	
	10	000000	3003	Supplemental Taxes	100%	3,520	
	10	000000	3004	Homeowners Taxes	100%	1,210	
	10	000000	3005	Delinquent Tax-Penalties	100%	250	
	10	000000	3006	Real Property Transfer Tax	100%	-	
				Total			92,910
<b>Licenses and Permits</b>							
	10	000000	3100	Licenses and Permits		-	
				Total			-
<b>Fines and Forfeitures</b>							
	10	000000	3200	Fines and Forfeitures		-	
				Total			-
<b>From Use of Money</b>							
<u>Interest</u>							
	10	000000	3300	Investment Earnings	100%	51,500	
				Total			51,500
<b>From Other Agencies</b>							
<u>Intergovernmental</u>							
	10	000000	3400	From Other Agencies	100%	-	
				Total			-
<u>State Government</u>							
	10	000000	3405	State Grants	100%	-	
				Total			-
<b>Charges for Services</b>							
	10	000000	3510	New Trash Container Fees	100%	15,000	
	10	000000	3525	Other Charges for Services	100%	225	
				Total			15,225
<u>Special Assessment Charges</u>							
	10	000000	3600	Spec Assessment Charges	100%	-	
	10	000000	3601	Secured Tax Charges	100%	4,771,979	
	10	000000	3602	Unsecured Tax Charges	100%	-	
	10	000000	3603	Supplemental Tax Charges	100%	-	
	10	000000	3604	Homeowners Tax Charges	100%	-	
	10	000000	3605	Delinquent Tax-Pen Charges	100%	-	
				Total			4,771,979
<b>Other Revenue</b>							
<u>Contributions</u>							
	10	000000	3700	Contributions	100%	25,500	
				Total			25,500
<u>Reimbursements</u>							
	10	000000	3725	Other Reimbursements	100%	2,200	
	10	000000		SB90 Mandated Costs	100%	-	
				Total			2,200
<b>Other Financing Sources</b>							
	10	000000	3800	Other Financing Sources	100%	-	
				Total			-
<b>Non Operating Revenue</b>							
	10	000000	3900	Non-Operating - Other	100%	-	
	10	000000		Annexation Fees	100%	-	
				Total			-

**TOTAL REVENUES**4,959,3144,959,314**EXPENDITURES****Sewer Administration Program****Salary & Benefits**Salaries

10	100000	4001	Regular Salaries - Full Time	10%	30,184
10	100000	4002	Regular Salaries - Part-Time	90%	34,596
10	100000	4003	Board Member Fees	10%	5,304
10	100000	4005	Overtime	10%	1,522
10	100000	4010	Special Pays	10%	-
10	100000	4015	Jury Duty	10%	-
10	100000	4020	Vacation Leave	10%	-
10	100000	4025	Sick Leave	10%	-
10	100000	4030	Holiday Leave	10%	-
10	100000	4035	Floating Holiday Leave	10%	-
			Total		

71,606

Benefits

10	100000	4100	Cafeteria Plan	10%	4,248
10	100000	4105	Medicare - Employer	10%	592
10	100000	4110	FICA - Employer	10%	329
10	100000	4115	PERS - Employer	10%	6,561
10	100000	4120	PERS - Employee	10%	318
10	100000	4125	Deferred Medical - RHS	10%	-
10	100000	4130	Benefits Admin Costs	10%	-
10	100000	4135	Unemployment	10%	-
10	100000	4140	Workers' Compensation	10%	536
			Total		

12,584

**Professional Services**Professional Services

10	100000	4200	Professional Services - Other	10%	1,000
10	100000	4200	Consulting	10%	1,000
10	100000	4200	Strategic Planning	10%	600
			Total		

2,600

Manager/Engineer

10	100000	4205	District Manager	35%	17,500
			Total		

17,500

Legal Services

10	100000	4210	Legal Services	35%	25,200
			Total		

25,200

Financial/Treasury Services

10	100000	4220	Fiscal Services	35%	31,500
10	100000	4220	Auditing Services	35%	2,205
			Total		

33,705

**Professional Services (Cont)**Medical/Employment Services

10	100000	4225	Employment Services	10%	-
10	100000	4225	Pre-Employment Physicals	10%	-
10	100000	4225	Employee Assistance Program	10%	-
10	100000	4225	Background Investigations	10%	-
			Total		

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**Contract Services**

10	100000	4300	Contractual Services	10%	-
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10	100000	4300	Transcription Services	35%	2,275	
			Total			2,275
<u>Trash Hauler</u>						
10	100000	4310	Trash Hauler	100%	2,258,600	
			Total			2,258,600
<u>Recycling/Disposal</u>						
10	100000	4315	Recycling/Disposal	100%	2,121,620	
			Total			2,121,620
<u>Election Expense</u>						
10	100000	4325	Election Expense	50%	13,750	
			Total			13,750
<u>Building Maintenance</u>						
10	100000	4330	Landscaping	10%	270	
10	100000	4330	Janitorial	10%	240	
10	100000	4330	Building Security	10%	90	
10	100000	4330	External Storage	10%	240	
			Total			840
<u>Equipment Maintenance</u>						
20	200000	4335	Copier Maintenance	10%	-	
20	200000	4335	Software Maintenance	10%	-	
20	200000	4335	Computer Maintenance	10%	-	
20	200000	4335	Phone Maintenance	10%	-	
			Total			-
<b>Material &amp; Supplies</b>						
<u>Office Supplies</u>						
10	100000	4400	Office Supplies	10%	630	
10	100000	4400	Photocopy Supplies	10%	150	
10	100000	4400	Film & Film Processing	10%	25	
			Total			805
<u>Multi-Media/Promotion/Subscriptions</u>						
10	100000	4405	Subscriptions	10%	500	
10	100000	4405	Printing/Word Processing	10%	100	
10	100000	4405	Promotional items	10%	1,000	
			Total			1,600
<b>Material &amp; Supplies (Cont)</b>						
<u>Postage</u>						
10	100000	4410	Postage Services	10%	1,100	
			Total			1,100
<u>Public Inform/Education/Community Promo</u>						
10	100000	4330	Filing Fees			
10	100000	4420	Public Information/Education	10%	1,200	
10	100000	4420	Job Opportunities/Advertising	10%	100	
10	100000	4420	Community Newsletter	10%	600	
			Total			1,900
<u>Small Tools &amp; Equipment</u>						
10	100000	4425	Small Tools & Equipment	100%	1,000	
10	100000	4425	Computer Equipment	10%	100	
10	100000	4430	Materials & Supplies	10%	-	
			Total			1,100
<b>Professional Development</b>						
10	100000	4500	Prof Memberships/Dues	10%	9,475	
			Total			9,475
10	100000	4505	Staff Development	10%	700	
			Total			700
10	100000	4510	Travel	10%	1,200	
10	100000	4510	Meals	10%	-	
10	100000	4510	Lodging	10%	-	

	10	100000	4515	Registration	10%	-	
	10	100000	4520	Mileage Reimbursement	10%	120	
				Total			1,320
<b>Liability Insurance &amp; Other Costs</b>							
	10	100000	4550	Liability Insurance	10%	5,130	
				Total			5,130
<b>Utilities</b>							
				<u>Communications</u>			
	10	100000	4600	Telephone	10%	1,200	
	10	100000	4605	Cell Phones/Pagers	10%	850	
	10	100000	4335	Computer Maint Agreement	10%	750	
				Total			2,800
				<u>Utilities</u>			
	10	100000	4610	Gas - Building	10%	200	
	10	100000	4615	Water - Building	10%	200	
	10	100000	4620	Electric - Building	10%	500	
	10	100000	4635	Waste Disposal	10%	100	
				Total			1,000
<b>Central Services</b>							
	10	100000	4650	Rent	10%	300	
	10	100000	4655	Central Services	10%	100	
				Total			400
<b>Fixed Assets</b>							
	10	100000	4700	Depreciation		-	
				Total			-
<b>Debt Service</b>							
	10	100000	4800	Principal Payment	100%	210,913	
	10	100000	4850	Interest Payment	100%	63,229	
				Total			274,142
<b>Other Financing Uses</b>							
	10	100000	4900	Other Financing Uses		-	
				Total			-
<b>Non Operating - Other</b>							
	10	100000	4950	Non-Operating Expense	100%	1,000	
	10	100000	4990	Contingency	10%	2,500	
				Total			3,500
<b>Special Programs</b>							
	10	100001	4300	Sharps Program	100%	10,000	
	10	100002	4300	Household Hazardous Waste	100%	20,000	
	10	100003	4420	Telephone Bk Recycling Prog	100%	10,500	
	10	100004	4310	Large Item Pick-up	100%	10,000	
	10	100005	4300	Used Tire Roundup	100%	600	
	10	100006	4310	Christmas Tree Recycling	100%	500	
	10	100007	4410	Greeting Card Recycling	100%	500	
				Total			52,100
<b>Capital Replacement Reserve Program</b>							
<b>Capital Outlay</b>							
	10	100100	4995	Capital Outlay	100%	35,000	
				Total			35,000
<b>TOTAL EXPENDITURES</b>						<u>4,952,352</u>	<u>4,952,352</u>

	<u>FUND</u>	<u>ACCT</u>	<u>PROG</u>		<u>%</u>	<u>BUDGET</u>	<u>TOTALS</u>
<b><u>REVENUES</u></b>							
<b>Taxes</b>							
	20	000000	3001	Secured Taxes	100%	-	
	20	000000	3002	Unsecured Taxes	100%	-	
	20	000000	3003	Supplemental Taxes	100%	-	
	20	000000	3004	Homeowners Taxes	100%	-	
	20	000000	3005	Delinquent Tax-Penalties	100%	-	
	20	000000	3006	Real Property Transfer Tax	100%	-	
				Total			-
<b>Licenses and Permits</b>							
	20	000000	3100	Sewer Permits	100%	10,000	
				Total			10,000
<b>Fines and Forfeitures</b>							
	20	000000	3200	Fines and Forfeitures		-	
				Total			-
<b>From Use of Money</b>							
<u>Interest</u>							
	20	000000	3300	Investment Earnings	82%	236,700	
				Total			236,700
<b>From Other Agencies</b>							
<u>Intergovernmental</u>							
	20	000000	3400	From Other Agencies	100%	-	
				Total			-
<u>State Government</u>							
	20	000000	3405	State Grants	100%	-	
				Total			-
<b>Charges for Services</b>							
	20	000000	3500	Permits/Inspection Fees		27,700	
	20	000000	3505	OCSD fees-CMSD share		25,500	
	20	000000	3515	Sale of Maps & Publications		100	
	20	000000	3525	Other Charges for Services		1,375	
				Total			54,675
<u>Special Assessment Charges</u>							
	20	000000	3600	Spec Assessment Charges	100%	-	
	20	000000	3601	Secured Tax Charges	100%	1,906,147	
	20	000000	3602	Unsecured Tax Charges	100%	-	
	20	000000	3603	Supplemental Tax Charges	100%	-	
	20	000000	3604	Homeowners Tax Charges	100%	-	
	20	000000	3605	Delinquent Tax-Pen Charges	100%	-	
				Total			1,906,147
<b>Other Revenue</b>							
<u>Contributions</u>							
	20	000000	3700	Contributions	100%	-	
				Total			-
<u>Reimbursements</u>							
	20	000000	3725	Other Reimbursements	100%	650	
	20	000000		SB90 Mandated Costs	100%	-	
				Total			650
<b>Other Financing Sources</b>							
	20	000000	3800	Other Financing Sources	100%	-	
				Total			-
<b>Non Operating Revenue</b>							
	20	000000	3900	Non-Operating - Other	100%		
	20	000000		Annexation Fees	100%		

Total						-
<b>TOTAL REVENUES</b>						2,208,172
						2,208,172
<b>EXPENDITURES</b>						
<b>Sewer Administration Program</b>						
<b>Salary &amp; Benefits</b>						
<u>Salaries</u>						
20	200000	4001	Regular Salaries - Full Time	90%	271,654	
20	200000	4002	Regular Salaries - Part-Time	10%	3,844	
20	200000	4003	Board Member Fees	90%	47,736	
20	200000	4005	Overtime	90%	13,694	
20	200000	4010	Special Pays	90%	-	
20	200000	4015	Jury Leave	90%	-	
20	200000	4020	Vacation Leave	90%	-	
20	200000	4025	Sick Leave	90%	-	
20	200000	4030	Holiday Leave	90%	-	
20	200000	4035	Floating Holiday Leave	90%	-	
Total						336,928
<u>Benefits</u>						
20	200000	4100	Cafeteria Plan	90%	38,235	
20	200000	4105	Medicare - Employer	90%	5,331	
20	200000	4110	FICA - Employer	90%	2,960	
20	200000	4115	PERS - Employer	90%	54,917	
20	200000	4120	PERS - Employee	90%	4,134	
20	200000	4125	Deferred Medical - RHS	90%	2,853	
20	200000	4130	Benefits Admin Costs	90%	-	
20	200000	4135	Unemployment	90%	-	
20	200000	4140	Workers' Compensation	90%	4,827	
Total						113,257
<b>Professional Services</b>						
<u>Professional Services</u>						
20	200000	4200	Professional Services - Other	90%	9,000	
20	200000	4200	Consulting	90%	9,000	
20	200000	4200	Strategic Planning	90%	5,400	
Total						23,400
<u>Manger/Engineer</u>						
20	200000	4205	District Manager	65%	32,500	
Total						32,500
<u>Legal Services</u>						
20	200000	4210	Legal Services	65%	46,800	
Total						46,800
<u>Engineering/Architectural Services</u>						
20	200000	4215	Engineering/Architectural Svc	100%	190,000	
Total						190,000
<b>Professional Services (Cont)</b>						
<u>Financial/Treasury Services</u>						
20	200000	4220	Fiscal Services	65%	58,500	
20	200000	4220	Auditing Services	65%	4,095	
Total						62,595
<u>Medical/Employment Services</u>						
20	200000	4225	Employment Services	90%	-	
20	200000	4225	Pre-Employment Physicals	90%	-	

20	200000	4225	Employee Assistance Program	90%	-	
20	200000	4225	Background Investigations	90%	-	
			Total			-
<b>Contract Services</b>						
20	200000	4300	Contractual Services	90%	-	
20	200000	4300	Transcription Services	65%	4,225	
			Total			4,225
<u>City Contract</u>						
20	200000	4305	City Contract - Liquid	100%	550,000	
20	200000	4305	City Contract - Liquid - OT	100%	8,300	
			Total			558,300
<u>Election Expense</u>						
20	200000	4325	Election Expense	50%	13,750	
			Total			13,750
<u>Building Maintenance</u>						
20	200000	4330	Landscaping	90%	2,430	
20	200000	4330	Janitorial	90%	2,160	
20	200000	4330	Building Security	90%	810	
20	200000	4330	External Storage	90%	2,160	
			Total			7,560
<u>Equipment Maintenance</u>						
20	200000	4335	Copier Maintenance	90%	-	
20	200000	4335	Software Maintenance	90%	-	
20	200000	4335	Computer Maintenance	90%	-	
20	200000	4335	Phone Maintenance	90%	-	
			Total			-
<b>Material &amp; Supplies</b>						
<u>Office Supplies</u>						
20	200000	4400	Office Supplies	90%	5,670	
20	200000	4400	Photocopy Supplies	90%	1,350	
20	200000	4400	Film & Film Processing	90%	225	
			Total			7,245
<b>Material &amp; Supplies (Cont)</b>						
<u>Multi-Media/Promotion/Subscriptions</u>						
20	200000	4405	Subscriptions	90%	4,500	
20	200000	4405	Printing/Word Processing	100%	2,500	
20	200000	4405	Blueprinting	100%	2,000	
20	200000	4405	Promotional items	90%	9,900	
			Total			18,900
<u>Postage</u>						
20	200000	4420	Postage Services	90%	9,900	
			Total			9,900
<u>Public Inform/Education/Community Promo</u>						
20	200000	4330	Filing Fees			
20	200000	4420	Public Information/Education	90%	10,800	
20	200000	4420	Job Opportunities/Advertising	90%	900	
20	200000	4420	Community Newsletter	90%	5,400	
			Total			17,100
<u>Small Tools &amp; Equipment</u>						
20	200000	4425	Small Tools & Equipment	100%	3,600	
20	200000	4425	Computer Equipment	90%	900	
20	200000	4430	Material & Supplies	90%	-	
			Total			4,500
<b>Professional Development</b>						
20	200000	4500	Prof Memberships/Dues	90%	15,525	
			Total			15,525
20	200000	4505	Staff Development	90%	6,300	

			Total			6,300
20	200000	4510	Travel	90%	10,800	
20	200000	4510	Meals	90%		
20	200000	4510	Lodging	90%		
20	200000	4515	Registration	10%	-	
20	200000	4520	Mileage Reimbursement	90%	1,080	
			Total			11,880
<b>Liability Insurance &amp; Other Costs</b>						
20	200000	4550	Liability Insurance	90%	46,170	
			Total			46,170
<b>Utilities</b>						
			<u>Communications</u>			
20	200000	4600	Telephone	90%	10,800	
20	200000	4605	Cell Phones/Pagers	90%	7,600	
20	200000	4335	Computer Maint Agreement	90%	6,800	
			Total			25,200
<b>Utilities (Cont)</b>						
			<u>Utilities</u>			
20	200000	4610	Gas - Building	90%	1,500	
20	200000	4615	Water - Building	90%	1,600	
20	200000	4620	Electric - Building	90%	3,800	
20	200000	4625	Water - Pump	100%	1,000	
20	200000	4630	Electric - Pump	100%	67,000	
20	200000	4635	Waste Disposal	90%	100	
			Total			75,000
<b>Central Services</b>						
20	200000	4650	Rent	90%	900	
20	200000	4655	Central Services	90%	2,700	
			Total			3,600
<b>Fixed Assets</b>						
20	200000	4700	Depreciation		-	
			Total			-
<b>Other Financing Uses</b>						
10	100000	4900	Other Financing Uses		-	
			Total			-
<b>Non Operating - Other</b>						
20	200000	4950	Non-Operating Expense	100%	1,000	
20	200000	4990	Contingency	90%	22,500	
			Total			23,500
<b>Capital Replacement Reserve Program</b>						
<b>Capital Outlay</b>						
20	200100	4995	Capital Outlay	100%	-	
			Total			-
<b>Capital Projects Programs</b>						
20	200501		To Be Determined	100%	554,037	
			Total			554,037
<b>TOTAL EXPENDITURES</b>					<u>2,208,172</u>	<u>2,208,172</u>